Oct-12-05

From-NEW YORK STOCK EXCHANGE 09:39am Paras Madho

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1-8138



Securities Operations

Manager



October 12, 2005

Mr. Brian Johnson **Branch Chief** Securities and Exchange Commission Branch of Filer Support 2 Room 2531 - STOP 1004 100 F Street, NE Washington, DC 20549

PROCESSED OCT 1 3 2005 THOMSON FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, SEALY CORPORATION, Common Stock, par value \$.01 per share. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on October 12, 2005. Tentative listing date - Not yet determined.

Sincerely,